



FIREFLY

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Financial Statements

For the Year Ended March 31, 2019

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL
AND COMMUNITY SERVICES**

Financial Statements

For the year ended March 31, 2019

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Independent Auditor's Report

To the Board of Directors of Firefly - Physical, Emotional, Developmental and Community Services

Qualified Opinion

We have audited the accompanying financial statements of Firefly - Physical, Emotional, Developmental and Community Services (the Organization), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Organization as at and for the year ended March 31, 2019 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

Basis for Qualified Opinion

The summary of significant accounting policies describes the Organization's policy with respect to the recording of capital assets. The note indicates that the Organization is charging to operations the cost of capital asset additions and is not recording the assets and amortizing them. In addition, restricted contributions related to capital assets are being recorded as revenue in the statement of operations in the year received, instead of being amortized to revenue over the estimated useful lives of the related capital assets. Under Canadian accounting standards for not-for-profit organizations, capital assets should be amortized over their estimated useful lives and, under the deferral method, restricted contributions relating to the capital assets, should be amortized to revenue on the same basis as the underlying asset. If capital assets and deferred contributions had been recorded, capital assets and deferred contributions would have increased by the original cost of the assets less the accumulated amortization to date. This caused us to modify our audit opinion on the comparative financial statements. Management has not maintained a capital asset ledger with the cost and acquisition date of these assets nor tracked how these assets were funded. Consequently, we were unable to quantify the effects of this departure on what the net book value of the capital assets and deferred capital contributions should be at March 31, 2019 and 2018, grant revenue, amortization expense and excess of revenue over expense for the years then ended, and net assets as at April 1 and March 31 for both the 2019 and 2018 years.

In common with many not-for-profit organizations, the Organization derives revenue from donation and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and Canadian accounting standards for not-for-profit organizations. Our opinion is modified in respect of this matter.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules in pages 16 - 24 of the Organization's financial statements.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP


Chartered Professional Accountants, Licensed Public Accountants

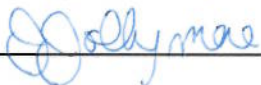
Kenora, Ontario
June 14, 2019

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Statement of Financial Position

	March 31 2019	March 31 2018
Assets		
Current		
Cash and Bank	\$ 14,101	\$ 38,120
Accounts Receivable (Note 2)	1,252,143	1,614,802
Current Portion of Investments (Note 3)	1,400,000	500,000
Prepaid Expenses	19,004	23,330
	2,685,249	2,176,252
Investments (Note 3)	325,000	475,000
	\$ 3,010,249	\$ 2,651,252
Liabilities and Net Assets		
Current		
Accounts Payable (Note 4)	\$ 900,564	\$ 704,624
Deferred Revenue (Note 5)	320,459	110,574
Surplus Repayable (Note 6)	138,053	102,425
	1,359,076	917,623
Net Assets		
Externally Restricted (Note 7)	209,036	278,283
Unrestricted	1,442,136	1,455,346
	1,651,172	1,733,629
	\$ 3,010,248	\$ 2,651,252

On Behalf of the Board:


 _____ Director


 _____ Director

The accompanying notes are an integral part of these financial statements.

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Statement of Operations

For the year ended March 31

2019

2018

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Provincial Ministries	\$ 8,771,785	\$ 8,757,846	\$ 9,109,103
Federal Ministries	737,809	737,809	872,137
Kenora District Services Board	1,123,131	1,212,674	691,878
Child Care Fees	889,398	848,413	1,050,408
Other	2,915,861	3,034,880	1,948,564
	<u>14,437,984</u>	<u>14,591,622</u>	<u>13,672,090</u>
Expenses			
Salaries and Wages	8,431,970	7,701,980	7,616,518
Employee Benefits	1,876,173	1,640,667	1,506,764
Staff Travel	336,780	324,257	248,867
Communication	233,677	250,571	214,299
Staff Training	326,746	265,854	179,380
Building Occupancy	668,857	811,360	600,485
Professional Services - Non Client	287,615	257,832	279,764
Professional Services - Client	1,668,812	1,818,390	1,461,384
Advertising and Promotion	19,287	32,853	25,467
Other Services - Bank Fees, Memberships	9,397	6,775	6,734
Other Supplies & Equipment (Office/Program)	423,366	928,809	658,799
I.T. - Supplies and Equipment (Replacements)	109,778	224,150	280,255
Insurance and Bad Debt Expense	45,526	45,448	42,196
	<u>14,437,984</u>	<u>14,308,946</u>	<u>13,120,912</u>
Revenue over Expenses			
Before Undernoted items	-	282,676	551,178
Deferred Revenue	-	(309,807)	(109,634)
Surplus Repayable	-	(55,326)	(76,379)
Revenue over Expenses (Expenses over Revenue) for the year	<u>\$ -</u>	<u>\$ (82,457)</u>	<u>\$ 365,165</u>

The accompanying notes are an integral part of these financial statements.

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Statement of Changes in Net Assets

For the year ended March 31	2019			2018
	Unrestricted	Externally Restricted (Note 7)	Total	Total
Balance, beginning of year	\$ 1,455,346	\$ 278,283	\$ 1,733,629	\$ 1,368,464
Excess of Revenues over Expenses (Excess of Expenses over Revenue) for the year	(13,210)	(69,247)	(82,457)	365,165
Net assets, end of year	\$ 1,442,136	\$ 209,036	\$ 1,651,172	\$ 1,733,629

The accompanying notes are an integral part of these financial statements.

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Statement of Cash Flows

For the year ended March 31	2019	2018
Cash provided by (used in)		
Excess of revenue over expenses (expenses over revenue) for the year	\$ (82,457)	\$ 365,165
Adjustments to reconcile excess of revenue over expenses to net cash provided by (used in) operating activities:		
Accounts receivable	362,659	(1,204,907)
Prepaid expenses	4,326	29,890
Accounts payable	195,940	321,478
Surplus repayable	35,628	8,710
Deferred revenue	209,885	70,648
Net change in cash and bank	725,981	(409,016)
Investing Activities		
Decrease (increase) in investments	(750,000)	75,000
Net change in cash and bank	(24,019)	(334,016)
Cash and bank, beginning of year	38,120	372,136
Cash and bank, end of year	\$ 14,101	\$ 38,120

The accompanying notes are an integral part of these financial statements.

March 31, 2019

1 Nature of Operations and Summary of Significant Accounting Policies

a. Nature and Purpose of the Organization

The organization is incorporated under the laws of the Province of Ontario without share capital and is engaged in the provision of health care and related services to children.

The organization is exempt from income tax under the Income Tax Act and is a registered charity.

b. Basis of Accounting

The assets, liabilities, revenues, and expenditures of the Organization are accounted for using Canadian accounting standards for not-for-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Children, Community and Social Services, the Organization follows Canadian accounting standards for not-for-profit organizations except as follows:

i) Modified Accrual Basis

These financial statements have been prepared using the modified accrual basis of accounting. The modified accrual basis recognizes revenues as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they are incurred and measurable as a result of receipt of goods and services and create a legal obligation to pay within a 30 day period subsequent to year end.

ii) Vacation, Overtime, Sick and Statutory Holiday Pay

Vacation, overtime, sick and statutory holiday pay is not accrued and no liability is recognized in the statement of financial position. Vacation, statutory and overtime pay is charged to operations in the year in which the payment is made. Sick leave credits granted to employees are expensed only when employees are granted sick leave.

c. Revenue Recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d. Capital Assets Acquisitions

Capital assets are being charged against operations as expenses in the year of purchase rather than being capitalized on the statement of financial position and amortized over their useful lives. Accordingly, no amortization is recorded for these assets.

March 31, 2019

1 Nature of Operations and Summary of Significant Accounting Policies (continued)

e. Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives, if any, are reported at fair value, with any unrealized gains and losses reported in net assets. In addition, all guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in net assets. Changes in fair value of financial instruments related to the reserve funds are recorded directly in the reserve funds. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

f. Allocation of Expenses

The Agency provides health and related services to children in Northwestern Ontario. The direct costs of each program include the salaries, employee benefits, rent (for some programs) and other program expenses that are directly attributable to the programs. The Agency also incurs occupancy costs at its shared facilities in Kenora and Red Lake, professional services costs and office administration costs that are common to the administration of the organization and each of its programs.

The Agency allocates these shared costs to its programs as follows:

- Occupancy Costs: On the basis of space occupied by each program.
- Professional Services Costs: On the basis of the number of staff members per program.
- Office Administration Costs: On the basis of the number of staff members per program.

In addition to these allocations, administrative support costs related to the Ministry of Children, Community and Social Services (Ministry) programs are allocated to Ministry programs on the basis of approved Ministry budgets.

g. Employee Future Benefits

The organization participates in HOOPP, a multi-employer defined benefit pension plan, however, sufficient information is not available to use defined benefit accounting. Therefore, the organization accounts for the plan as if it were a defined contribution plan, recognizing contributions as an expense in the year to which they relate.

h. Use of Estimates

The preparation of financial statements in accordance with the financial reporting directives provided by the Ministry of Children, Community and Social Services requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2019

2	Accounts Receivable	2019	2018
	Advances to Employees	\$ 13,292	\$ 9,979
	Child and Family Centre	5,506	-
	Children's Mental Health Ontario	-	2,284
	Community Care Access Centre	-	11,960
	Fort Frances Tribal Health Authority	-	19,741
	GIC Accrued Interest	3,131	2,740
	Goods and Services Tax & Harmonized Sales Tax Rebates	127,034	83,327
	Hamilton Wentworth District School Board	13,192	-
	Indigenous Services Canada (Health Canada)	134,771	14,189
	Kenora Chiefs Advisory	167,446	346,738
	Kenora District Services Board	36,502	206,340
	Keewatin-Patricia District School Board	256,334	274,856
	Kenora Rainy River District Child and Family Services	-	15,000
	Ministry of Children & Youth Services	-	141,585
	Miscellaneous Receivables	1,426	1,563
	North West Catholic District School Board - SLP Program	-	11,690
	Provincial Council Maternal & Child Health	-	1,674
	Public Safety & Emergency Preparedness	142,265	80,802
	Registration Fees (Daycare)	9,288	26,353
	Sage Software Canada Ltd.	5,048	-
	Sandy Lake First Nation	-	105,074
	Sioux Lookout First Nation Health Authority	331,392	262,471
	Thunder Bay Catholic District School Board	8,650	-
	Allowance for Doubtful Accounts	(3,134)	(3,564)
		\$ 1,252,143	\$ 1,614,802

3	Investments	2019	2018
	Investments are comprised of the following:		
	Guaranteed investment certificate, interest at 0.3%, maturing 2018	\$ -	\$ 200,000
	Guaranteed investment certificate, interest at 1.85%, maturing 2019	1,000,000	-
	Guaranteed investment certificate, interest at 1.5%, maturing 2019	150,000	150,000
	Guaranteed investment certificate, interest at 2.0%, maturing 2020	250,000	-
	Guaranteed investment certificate, interest at 1.15%, maturing 2021	325,000	325,000
	Guaranteed investment certificate, interest at 1.0%, maturing 2018	-	300,000
		1,725,000	975,000
	Less amounts maturing within one year	(1,400,000)	(500,000)
		\$ 325,000	\$ 475,000

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2019

4	Accounts Payable	2019	2018
	Trade accounts payable	\$ 588,893	\$ 235,596
	Accrued liabilities	11,500	11,200
	Accrued payroll	50,805	125,713
	Employee expense	21,036	5,174
	Miscellaneous payables	25,356	55,476
	Other trade payables	152,566	270,106
	VISA payable	50,408	1,359
		\$ 900,564	\$ 704,624

There are no government remittances included in accounts payable.

5	Deferred Revenue	2019	2018
	CANS Training	\$ 3,965	\$ 3,965
	Early ON Centres - KDSB	-	12,716
	Kenora Chiefs Advisory - Vehicle Repair	-	1,626
	Kenora Rainy River District Child and Family Services	104,000	15,000
	Private Contracts	198,166	-
	Registration Fees (Daycare)	10,652	-
	Sandy Lake First Nation	-	64,883
	Sioux Lookout Best Start Hub - Benevity RBC	347	940
	SCHOOL	-	4,951
	SPARK	713	4,493
	Strengthening Families for the Future	616	-
	Supervisor Network Capacity	2,000	2,000
		\$ 320,459	\$ 110,574

The Child Care Programs and Early ON Centres are under the Kenora District Services Board and have a fiscal year end of December 31. The SCHOOL and SPARK programs follow the school calendar year and have a fiscal year end of September 1 and August 24, respectively. At March 31, the balance of funds for these programs is in deferred revenue as the programs have not completed for the relevant funding year.

6	Surplus Repayable	2019	2018
	Ministry of Children, Communities and Social Services		
	- Complex Special Needs	\$ 33,411	\$ 32,573
	- Medical/Psychological Report	30,653	30,653
	Kenora District Services Board - Wage Enhancement	20,179	19,501
	Public Safety & Emergency Preparedness	53,810	19,698
		\$ 138,053	\$ 102,425

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2019

7 Externally Restricted Net Assets	Opening Balance	Net Transfer (to) / from Operations	Closing Balance
Best Start Network Funds	\$ 8,368	\$ (8,368) \$	-
Circus Kids Program	4,118	-	4,118
Rainy River Best Start Hub	902	(173)	729
Triple P.L.A.Y. Children's and Administration	105,394	(22,429)	82,965
Triple P.L.A.Y. City of Kenora Grant	4,472	(4,472)	-
Triple P.L.A.Y. Endowment Fund	1,185	6,100	7,285
Making Connections For Children and Youth	62,673	(28,338)	34,335
Roots of Empathy Program Funding	30,616	-	30,616
Minto Kitchen Funds	60,555	(11,567)	48,988
	\$ 278,283	\$ (69,247) \$	\$ 209,036

8 Commitment

a) The Organization is committed to office rent and program space in the amount of \$26,970 monthly, for various locations in Kenora, Dryden, Sioux Lookout, Atikokan, Fort Frances, Red Lake and Ear Falls.

The Organization's largest rental agreement is with Kenora-Rainy River Districts Child and Family Services. Under the terms of the lease, the Organization is responsible for its own occupancy costs based on the percentage of space occupied within the Cameron Bay and Red Lake facilities.

The Organization also leases various office equipment in the amount of \$1,184 monthly.

b) Vacation, Overtime, Sick and Statutory Holiday Pay

As of March 31, 2019, unrecorded vacation, overtime, sick and statutory holiday pay amounted to \$297,559 (2018 - \$256,458).

9 Economic Dependence

FIREFLY received approximately 65% (2018-67%) of its funding from the Ministry of Children, Community and Social Services and Kenora District Services Board. Should this funding be discontinued, the Organization would have to find alternate sources of funding or discontinue its operations.

10 Public Sector Salary Disclosure Act

For 2019, four employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

March 31, 2019

11 Financial Instrument Risk

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of its investments.

The Organization manages its investments based on its cash flow needs and with a view to optimizing its investment income.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Credit risk arises principally from the Organization's receivables for parent fees. Management reviews monthly reports summarizing parent fees and follows up on all amounts in arrears.

The Organization is also exposed to credit risk arising from its accounts and contributions receivable. The majority of the Organization's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding.

The Organization is also exposed to credit risk arising from all of its cash and investments being held at one financial institution and deposits are only insured up to \$100,000.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operations liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable, of which the majority are current and the Organization has sufficient cashflow to cover them as they fall due.

There have been no significant change in these risks from the previous year.

12 Pension Plan

The Organization make contributions to HOOPP, which is a multi-employer plan, on behalf of members of its staff. The plan specifies the amount of the retirement benefit plan to be received by the employees based on length of services and rates of pay. However, the plan is accounted for as a defined contribution plan as insufficient information is available to account for the plan as a defined benefit plan. The Organization is only one of a number of employers that participates in the plan and the financial information provided to the Organization on the basis of the contractual agreements is usually insufficient to reliably measure the Organization's proportionate share in the plans assets and liabilities on defined benefit accounting requirements. At December 31, 2018, the plan had a surplus of \$13.891 million.

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2019

12 Pension Plan

The amount contributed for the plan for 2019 was \$134,727 (2018 - \$nil). The contributions were made for current service and these have been recognized in excess of revenue over expenses for the year.

13 Allocation of Expenses

Program	Cost Allocation		
	Building Occupancy	Professional Services (Non-Client)	Office Administration
Ministry Funded Programs			
Administrative Support	\$ 130,226	\$ 74,375	\$ (1,215,376)
Brief Services	18,890	5,437	41,594
Counselling/Therapy Services	79,134	22,777	174,251
Crisis Services	-	-	3,670
Family/Caregiver Skills Building Support	15,028	4,325	33,090
Access Intake Service Planning	15,447	4,446	34,015
Service Coordination	57,227	16,472	126,013
Specialized Consultation & Assessment Services	12,840	3,696	28,274
Targeted Prevention	1,321	380	2,907
System Management - Lead Agency	10,740	1,656	-
Infant Development	12,741	1,524	9,706
Telepsychiatry	648	96	1,050
Residential Placement Advisory Committee	2,688	420	5,859
Autism Spectrum Disorder Services	-	-	5,887
Intensive Child and Family Intervention	-	-	7,859
Coordinated Service Planning	8,064	1,682	26,308
Community Capacity Building	2,318	468	4,625
Planned Out-of-Home Respite	2,736	420	20,549
Child Care Supervisor Network Capacity	5,376	5,878	11,141
Children's Access Mechanism	-	-	9,377
Pediatric Rehabilitation Outreach Program	30,556	7,096	69,127
Complex Special Needs	-	-	37,081
FASD Worker	996	828	6,818
Children's Treatment and Rehabilitation Services	4,248	3,160	9,116
School Based Rehabilitation Services	9,000	17,924	17,350
Child Behaviour Intervention	1,728	264	3,382
Children In-Home Respite Support	7,252	408	12,687
Child Assessment & Counselling	27,288	6,724	58,136
Children Complex Special Needs	-	-	4,439
Youth Justice Service	8,064	1,248	22,822
YCJA Psychological Reports	-	-	8,242
Provincial FASD Clinic	11,280	1,740	25,754
Health Court Worker Expansion Program	10,684	1,965	4,902
Canada Prenatal Programs	5,505	405	1,577
George Jeffrey Far North Rehab	2,496	4,240	26,565
Indigenous Services Canada Far North Rehab	7,754	-	7,522
SNAP	20,700	22,171	18,859

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Notes to Financial Statements

March 31, 2019

13	Allocation of Expenses	Cost Allocation		
		Building Occupancy	Professional Services (Non-Client)	Office Administration
	Program			
	<u>Ministry Funded Programs</u>			
	KPDSB - SPARK	996	2,808	36,750
	KPDSB - SCHOOL	-	1,776	20,609
	Youth Justice Committee	1,050	600	1,293
	<u>Kenora District Services Board Funded Programs</u>			
	FIREFLY Child Care at Cameron Bay	\$ 23,557	\$ 4,224	\$ 1,255
	FIREFLY Child Care at Evergreen	12,973	4,419	-
	FIREFLY Child Care at King George	22,253	6,947	-
	FIREFLY Child Care at Keewatin After School	10	642	-
	FIREFLY Child Care at St. Louis After School	21	1,324	-
	FIREFLY Child Care at Valley View After School	50	3,075	-
	Kenora Early ON Centres	45,609	6,304	51,634

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Schedule 1 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

	Ministry Funded Programs Schedules 2 & 3	KDSB Funded Programs Schedule 4	Total Ministry and KDSB Funded Programs	Non Ministry Funded & SLP Programs Schedule 5	Total Programs	Total Budgets
Revenue						
Program Funding	\$ 9,495,655	\$ 1,054,843	\$ 10,550,498	\$ 295,772	\$ 10,846,270	\$ 10,773,345
Special Needs Resourcing	-	157,831	157,831	-	157,831	153,607
Interest Income	-	-	-	19,139	19,139	-
Registration Fees - paid by parents	-	412,487	412,487	-	412,487	414,398
Registration Fees - subsidized by KDSB	-	435,926	435,926	-	435,926	475,000
Recoveries and Miscellaneous Income	39,781	24,606	64,387	2,655,582	2,719,969	2,621,634
	9,535,436	2,085,693	11,621,129	2,970,493	14,591,622	14,437,984
Expenses						
Salaries and Wages	5,314,127	1,421,477	6,735,604	966,376	7,701,980	8,431,970
Employee Benefits	1,134,914	310,850	1,445,764	194,903	1,640,667	1,876,173
Staff Travel	233,750	5,502	239,252	85,005	324,257	336,780
Communication	188,363	29,233	217,596	32,975	250,571	233,677
Staff Training	199,083	20,553	219,636	46,218	265,854	326,746
Building Occupancy	525,021	104,500	629,521	181,839	811,360	668,857
Professional Services - Non Client	217,409	26,935	244,344	13,488	257,832	287,615
Professional Services - Client	1,088,737	1,770	1,090,507	727,883	1,818,390	1,668,812
Advertising and Promotion	24,856	5,472	30,328	2,525	32,853	19,287
Other Services - Bank Fees, Memberships	6,754	21	6,775	-	6,775	9,397
Other Supplies & Equipment (Office/Program)	611,006	116,985	727,991	200,818	928,809	423,366
I.T. - Supplies and Equipment (Replacements)	181,029	19,071	200,100	24,050	224,150	109,778
Insurance and Bad Debt Expense	32,495	8,048	40,543	4,905	45,448	45,526
Administration Charges to Programs	(276,170)	52,889	(223,281)	223,281	-	-
	9,481,374	2,123,306	11,604,680	2,704,266	14,308,946	14,437,984
Revenue over Expenses (Expenses over Revenue) before Undernoted Items	54,062	(37,613)	16,449	266,227	282,676	-
Deferred Revenue	(2,713)	(347)	(3,060)	(306,747)	(309,807)	-
Surplus Repayable	(54,648)	(678)	(55,326)	-	(55,326)	-
	(57,361)	(1,025)	(58,386)	(306,747)	(365,133)	-
Revenue over Expenses (Expenses over Revenue) for the year	\$ (3,299)	\$ (38,638)	\$ (41,937)	\$ (40,520)	\$ (82,457)	\$ -

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs

Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

Detail Codes	A348	A349	A350	A351	A352	A354	A355	A356	
Administrative Support	Brief Services	Counselling / Therapy Services	Crisis Services	Family / Caregiver Skills Building Support	Access Intake Service Planning	Service Coordination	Specialized Consultation & Assessment Services	Targeted Prevention	
Revenue									
Provincial Ministries									
- MCCSS	\$ -	\$ 362,669	\$ 1,519,347	\$ 85,553	\$ 288,522	\$ 296,589	\$ 1,098,747	\$ 246,527	\$ 25,347
- Education	-	-	-	-	-	-	-	-	-
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	-	-
	-	362,669	1,519,347	85,553	288,522	296,589	1,098,747	246,527	25,347
Expenses									
Salaries and Wages	663,118	178,068	745,991	1,063	141,663	145,624	539,479	121,044	12,445
Employee Benefits - Statutory	59,531	15,627	65,468	87	12,432	12,780	47,345	10,623	1,092
Employee Benefits - Non-Mandatory	93,113	24,443	102,399	136	19,446	19,989	74,052	16,615	1,708
Staff Travel	38,232	7,600	31,837	1,648	6,045	6,215	23,023	5,166	531
Communication	46,654	6,431	26,941	-	5,116	5,259	19,483	4,371	449
Rent/Lease/Mortgage Interest	-	3,772	15,801	-	3,001	3,084	11,427	2,564	264
Utilities (Building Occupancy)	130,226	15,118	63,333	-	12,027	12,363	45,800	10,276	1,057
Staff Training and Recruitment	50	10,342	43,328	30,393	8,228	8,458	31,333	7,030	724
Advertising and Promotion	4,069	1,721	7,209	-	1,369	1,407	5,213	1,170	120
Professional/Contracted Out Services	74,375	5,437	22,777	-	4,325	4,446	16,472	3,696	380
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-
Purchased Client Services	-	6,475	27,126	48,556	5,151	5,295	19,617	4,401	453
Insurance	5,114	1,242	5,205	-	988	1,016	3,764	844	87
Other Services - Bank Fees, Memberships	4,997	3	14	-	3	3	10	2	-
I.T. - Supplies and Equipment (Replacements)	29,466	11,780	49,351	-	9,372	9,634	35,690	8,008	823
Other Supplies & Equipment (Office/Program)	66,431	33,016	138,316	-	26,266	27,001	100,026	22,443	2,307
Administration Charges	(1,215,376)	41,594	174,251	3,670	33,090	34,015	126,013	28,274	2,907
	-	362,669	1,519,347	85,553	288,522	296,589	1,098,747	246,527	25,347
Revenue over Expenses (Expenses over Revenue)									
Before Undernoted Items	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs

Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

Detail Codes	A357	A359	A476	A505	A559	A597	A600	A771	A510
System Management Lead Agency	Tele-Psychiatry	Infant Development	Residential Placement Advisory Committee	Intensive Child and Family Intervention	Austim Spectrum Disorder Respite Services	Coordinated Service Planning	Community Capacity Building	Planned Out of Home Respite	
Revenue									
Provincial Ministries									
- MCCSS	\$ 247,739	\$ 10,000	\$ 92,440	\$ 55,800	\$ 74,884	\$ 57,774	\$ 250,550	\$ 44,051	\$ 195,700
- Education	-	-	-	-	-	-	-	-	-
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	-	-
	<u>247,739</u>	<u>10,000</u>	<u>92,440</u>	<u>55,800</u>	<u>74,884</u>	<u>57,774</u>	<u>250,550</u>	<u>44,051</u>	<u>195,700</u>
Expenses									
Salaries and Wages	163,618	6,243	50,484	22,256	-	-	161,664	27,863	34,699
Employee Benefits - Statutory	13,364	456	3,503	3,128	-	-	12,770	2,599	2,159
Employee Benefits - Non-Mandatory	20,902	714	5,478	4,893	-	-	19,973	4,066	3,377
Staff Travel	28,030	24	408	318	-	-	4,972	120	108
Communication	5,142	216	3,216	891	-	-	5,826	984	910
Rent/Lease/Mortgage Interest	5,736	348	5,280	1,440	-	-	4,308	1,608	1,464
Utilities (Building Occupancy)	5,004	300	7,461	1,248	-	-	3,756	710	1,272
Staff Training and Recruitment	1,022	60	2,908	228	-	-	4,430	252	229
Advertising and Promotion	-	-	-	-	-	-	-	-	-
Professional/Contracted Out Services	1,656	96	1,524	420	-	-	1,682	468	420
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-
Purchased Client Services	-	-	-	13,900	67,025	51,887	-	-	129,814
Insurance	468	24	432	120	-	-	348	132	120
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	912	88	840	228	-	-	1,738	252	228
Other Supplies & Equipment (Office/Program)	1,885	381	1,200	871	-	-	2,775	372	351
Administration Charges	-	1,050	9,706	5,859	7,859	5,887	26,308	4,625	20,549
	<u>247,739</u>	<u>10,000</u>	<u>92,440</u>	<u>55,800</u>	<u>74,884</u>	<u>57,774</u>	<u>250,550</u>	<u>44,051</u>	<u>195,700</u>
Revenue over Expenses (Expenses over Revenue)									
Before Undernoted Items	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs
Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

Detail Codes	A405	A511	A574	A545	A514	A550		
	Child Care Supervisor Network- Capacity	Children's Access Mechanism	Pediatric Rehabilitation Outreach Program	Complex Special Needs	FASD Worker	Children's Treatment and Rehabilitation Services	School Based Rehabilitation Services	
Revenue								
Provincial Ministries								
- MCCSS	\$ -	\$ 89,307	\$ 658,357	\$ 381,805	\$ 90,000	\$ 86,800	\$ 201,670	
- Education	146,379	-	-	-	-	-	-	
Recoveries and Miscellaneous Income	4,760	-	-	-	-	-	-	
	<u>151,139</u>	<u>89,307</u>	<u>658,357</u>	<u>381,805</u>	<u>90,000</u>	<u>86,800</u>	<u>201,670</u>	
Expenses								
Salaries and Wages	58,694	64,983	272,228	-	61,351	51,107	81,759	
Employee Benefits - Statutory	5,703	5,829	19,745	-	4,683	4,019	5,399	
Employee Benefits - Non-Mandatory	8,920	9,118	30,884	-	7,325	6,286	8,444	
Staff Travel	2,681	-	27,468	-	1,624	474	9,618	
Communication	2,477	-	13,649	-	1,792	1,380	98	
Rent/Lease/Mortgage Interest	2,868	-	15,864	-	-	2,268	-	
Utilities (Building Occupancy)	2,508	-	14,692	-	996	1,980	9,000	
Staff Training and Recruitment	5,834	-	10,315	-	1,928	482	-	
Advertising and Promotion	-	-	1,872	-	-	-	638	
Professional/Contracted Out Services	828	-	7,096	-	828	3,160	17,924	
Professional/Contracted Out I.T. Services	5,050	-	-	-	-	-	-	
Purchased Client Services	-	-	87,442	343,886	100	-	50,813	
Insurance	1,355	-	5,492	-	-	180	500	
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	
I.T. - Supplies and Equipment (Replacements)	456	-	11,358	-	1,370	360	-	
Other Supplies & Equipment (Office/Program)	40,624	-	71,125	-	1,185	5,988	127	
Administration Charges	11,141	9,377	69,127	37,081	6,818	9,116	17,350	
	<u>149,139</u>	<u>89,307</u>	<u>658,357</u>	<u>380,967</u>	<u>90,000</u>	<u>86,800</u>	<u>201,670</u>	
Revenue over Expenses (Expenses over Revenue)								
Before Undernoted Items	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>838</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Deferred Revenue	(2,000)	-	-	-	-	-	-	
Surplus Repayable	-	-	-	(838)	-	-	-	
	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>(838)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs

Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

	Detail Codes	9253	9254	9256	9259	A839	A808	A852	A854	Total
		Children Behaviour Intervention	Children In-Home Respite Support	Child Assessment & Counselling	Children Complex Special Needs	Youth Justice Service	YCJA Psychological Reports	Provincial FASD Clinic	Youth Mental Health Court Worker Expansion Program	Total Ministry Funded Programs
Revenue										
Provincial Ministries										
- MCCSS	\$	32,212	\$ 120,830	\$ 553,678	\$ 42,598	\$ 153,143	\$ 38,000	\$ 300,000	\$ 132,299	\$ 7,832,938
- Education		-	-	-	-	-	-	-	-	146,379
Recoveries and Miscellaneous Income		-	2,918	-	-	-	-	-	-	7,678
		32,212	123,748	553,678	42,598	153,143	38,000	300,000	132,299	7,986,995
Expenses										
Salaries and Wages		17,133	33,662	340,918	-	94,428	-	163,748	87,017	4,342,350
Employee Benefits - Statutory		1,107	2,092	27,061	-	8,162	-	11,872	6,705	365,341
Employee Benefits - Non-Mandatory		1,733	3,273	42,327	-	12,767	-	18,569	10,487	571,437
Staff Travel		72	108	1,525	-	324	-	11,814	3,493	213,478
Communication		564	852	9,161	-	2,628	-	4,037	2,800	171,327
Rent/Lease/Mortgage Interest		924	1,404	14,568	-	4,308	-	6,024	4,308	112,633
Utilities (Building Occupancy)		804	5,848	12,720	-	3,756	-	5,256	6,376	373,887
Staff Training		144	228	12,180	-	684	-	7,240	1,338	189,388
Advertising and Promotion		-	-	68	-	-	-	-	-	24,856
Professional/Contracted Out Services		264	408	6,724	-	1,248	-	1,740	1,965	180,359
Professional/Contracted Out I.T. Services		-	-	-	-	-	-	-	-	5,050
Purchased Client Services		-	62,510	-	38,159	-	29,758	36,060	93	1,028,521
Insurance		72	120	1,200	-	348	-	492	348	30,011
Other Services - Bank Fees, Memberships		-	4	-	-	-	-	-	-	5,036
I.T. - Supplies and Equipment (Replacements)		144	228	2,316	-	684	-	960	1,099	177,385
Other Supplies & Equipment (Office/Program)		5,869	324	24,774	-	984	-	6,434	1,368	582,443
Administration Charges		3,382	12,687	58,136	4,439	22,822	8,242	25,754	4,902	(389,345)
		32,212	123,748	553,678	42,598	153,143	38,000	300,000	132,299	7,984,157
Revenue over Expenses (Expenses over Revenue)										
Before Undernoted Items		-	-	-	-	-	-	-	-	2,838
Deferred Revenue		-	-	-	-	-	-	-	-	(2,000)
Surplus Repayable		-	-	-	-	-	-	-	-	(838)
		-	-	-	-	-	-	-	-	(2,838)
Revenue over Expenses (Expenses over Revenue) for the Year	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Other Ministry Funded Programs
Schedule 3 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

	Canada Prenatal Programs	Canada Prenatal Program - Education	George Jeffrey Far North Rehab	Indigenous Services Canada Far North Rehab	SNAP/NCPC	SPARK	SCHOOL	Youth Justice Committee (MAG)	Total Programs
Revenue									
Program Funding	\$ 108,770	\$ -	\$ 253,000	\$ 96,229	\$ 532,810	\$ 287,500	\$ 203,029	\$ 35,000	\$ 1,516,338
Recoveries and Miscellaneous Income	2,400	100	-	20,159	-	4,493	4,951	-	32,103
	111,170	100	253,000	116,388	532,810	291,993	207,980	35,000	1,548,441
Expenses									
Salaries and Wages	73,817	-	157,722	70,269	337,807	170,349	136,183	25,630	971,777
Employee Benefits - Statutory	6,613	-	14,470	5,642	22,461	13,751	12,583	1,752	77,272
Employee Benefits - Non-Mandatory	10,344	-	22,633	8,824	35,134	21,509	19,680	2,740	120,864
Staff Travel	1,802	-	1,876	464	5,377	5,147	5,606	-	20,272
Communication	2,207	-	4,065	10	1,268	5,532	3,954	-	17,036
Rent/Lease/Mortgage Interest	-	-	2,496	6,701	18,000	996	-	175	28,368
Utilities (Building Occupancy)	5,505	-	-	1,053	2,700	-	-	875	10,133
Staff Training	50	-	4,736	-	1,627	1,548	1,734	-	9,695
Advertising and Promotion	-	-	-	-	-	-	-	-	-
Professional/Contracted Out Services	405	-	4,240	-	22,171	2,808	1,776	600	32,000
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-
Purchased Client Services	142	-	12,932	15,527	795	30,820	-	-	60,216
Insurance	96	-	492	-	-	792	504	600	2,484
Other Services - Bank Fees, Memberships	-	-	-	218	1,500	-	-	-	1,718
I.T. - Supplies and Equipment (Replacements)	1,200	-	-	-	-	-	2,444	-	3,644
Other Supplies & Equipment (Office/Program)	7,412	3,399	773	158	11,301	1,278	2,907	1,335	28,563
Administration Charges	1,577	-	26,565	7,522	18,859	36,750	20,609	1,293	113,175
	111,170	3,399	253,000	116,388	479,000	291,280	207,980	35,000	1,497,217
Revenue Over Expenses (Expenses over Revenue)									
Before Undernoted Items	-	(3,299)	-	-	53,810	713	-	-	51,224
Deferred Revenue	-	-	-	-	-	(713)	-	-	(713)
Surplus Repayable	-	-	-	-	(53,810)	-	-	-	(53,810)
	-	-	-	-	(53,810)	(713)	-	-	(54,523)
Revenue over Expenses (Expenses over Revenue)									
for the Year	\$ -	\$ (3,299)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,299)

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Kenora District Services Board Funded Programs
Schedule 4 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

	Cameron Bay Child Care	Resource Teachers	Evergreen Child Care	King George Child Care	King George Summer Camp	Keewatin After School	St. Louis After School
Revenue							
Kenora District Services Board							
Subsidized Fees	\$ 90,726	\$ -	\$ 77,423	\$ 92,846	\$ 41,866	\$ 8,865	\$ 10,983
Special Needs Resourcing		157,831		-	-	-	-
General Operating Grant	259,622	-	97,225	107,987	-	-	-
One Time Funding	22,980	-	-	-	-	-	-
Registration Fees	94,240	-	48,496	90,013	15,523	13,905	33,758
Miscellaneous Income	217	-	-	10,406	11	-	14
	<u>467,785</u>	<u>157,831</u>	<u>223,144</u>	<u>301,252</u>	<u>57,400</u>	<u>22,770</u>	<u>44,755</u>
Expenses							
Salaries and Wages	281,831	121,887	141,209	236,138	36,285	15,855	46,543
Employee Benefits - Statutory	27,352	12,694	13,899	22,495	1,245	900	4,284
Employee Benefits - Non-Mandatory	42,781	19,854	21,740	35,184	1,948	1,410	6,700
Staff Travel	761	-	430	598	-	90	185
Communication	2,813	-	3,766	4,031	-	1,014	1,294
Rent/Lease/Mortgage Interest	-	-	12,878	22,184	-	-	-
Utilities (Building Occupancy)	23,557	-	73	69	-	10	21
Staff Training	4,654	-	2,343	4,010	-	493	1,041
Advertising and Promotion	1,854	-	444	552	-	57	118
Professional/Contracted Out Services	4,224	-	3,056	4,263	1,010	642	1,324
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-
Purchased Client Services	-	-	-	-	-	-	-
Food	11,859	-	8,715	11,860	100	1,764	3,635
Insurance	1,178	-	885	1,234	-	186	383
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	5,690	-	1,588	2,216	-	334	688
Other Supplies & Equipment (Office/Program)	9,924	-	8,889	10,464	236	1,100	2,234
Bad Debt Expense	365	-	103	818	-	-	(180)
Administration Charges	-	-	-	-	-	-	-
	<u>418,843</u>	<u>154,435</u>	<u>220,018</u>	<u>356,116</u>	<u>40,824</u>	<u>23,855</u>	<u>68,270</u>
Revenue Over Expenses (Expenses over Revenue)							
Before Undernoted Items	<u>48,942</u>	<u>3,396</u>	<u>3,126</u>	<u>(54,864)</u>	<u>16,576</u>	<u>(1,085)</u>	<u>(23,515)</u>
Deferred Revenue	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ 48,942</u>	<u>\$ 3,396</u>	<u>\$ 3,126</u>	<u>\$ (54,864)</u>	<u>\$ 16,576</u>	<u>\$ (1,085)</u>	<u>\$ (23,515)</u>

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Kenora District Services Board Funded Programs
Schedule 4 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

	King George After School	Evergreen After School	Valleyview After School	Wage Improvement Funding	KDSB Early ON	Total Programs
Revenue						
Kenora District Services Board						
Subsidized Fees	\$ 40,203	\$ 19,392	\$ 53,622	\$ -	\$ -	\$ 435,926
Special Needs Resourcing	-	-	-	-	-	157,831
General Operating Grant	-	-	-	-	503,006	967,840
One Time Funding	-	-	-	64,023	-	87,003
Registration Fees	36,854	32,598	47,100	-	-	412,487
Miscellaneous Income	-	-	-	-	13,958	24,606
	<u>77,057</u>	<u>51,990</u>	<u>100,722</u>	<u>64,023</u>	<u>516,964</u>	<u>2,085,693</u>
Expenses						
Salaries and Wages	42,574	93,302	49,354	52,843	303,656	1,421,477
Employee Benefits - Statutory	2,041	4,321	3,393	3,607	25,000	121,231
Employee Benefits - Non-Mandatory	3,192	6,758	5,309	5,640	39,103	189,619
Staff Travel	235	191	431	-	2,581	5,502
Communication	1,932	1,345	3,062	-	9,976	29,233
Rent/Lease/Mortgage Interest	-	-	-	-	39,897	74,959
Utilities (Building Occupancy)	27	22	50	-	5,712	29,541
Staff Training	1,284	1,046	2,505	-	3,177	20,553
Advertising and Promotion	150	122	426	-	1,749	5,472
Professional/Contracted Out Services	1,674	1,363	3,075	-	6,304	26,935
Professional/Contracted Out I.T. Services	-	-	-	-	-	-
Purchased Client Services	-	-	-	-	1,770	1,770
Food	4,597	3,742	8,522	-	-	54,794
Insurance	484	394	890	-	2,235	7,869
Other Services - Bank Fees, Memberships	-	-	-	-	21	21
I.T. - Supplies and Equipment (Replacements)	870	708	1,598	-	5,379	19,071
Other Supplies & Equipment (Office/Program)	2,650	3,146	5,125	-	18,423	62,191
Bad Debt Expense	116	(462)	(581)	-	-	179
Administration Charges	-	-	-	1,255	51,634	52,889
	<u>61,826</u>	<u>115,998</u>	<u>83,159</u>	<u>63,345</u>	<u>516,617</u>	<u>2,123,306</u>
Revenue Over Expenses (Expenses over Revenue)						
Before Undernoted Items	<u>15,231</u>	<u>(64,008)</u>	<u>17,563</u>	<u>678</u>	<u>347</u>	<u>(37,613)</u>
Deferred Revenue	-	-	-	-	(347)	(347)
Surplus Repayable	-	-	-	(678)	-	(678)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(678)</u>	<u>(347)</u>	<u>(1,025)</u>
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ 15,231</u>	<u>\$ (64,008)</u>	<u>\$ 17,563</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,638)</u>

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Non-Ministry Funded Programs**

**Schedule 5 - Statement of Program Revenue and Expenses
(Unaudited)**

For the year ended March 31, 2019

	North Words Contract NHU	Community Care Access Contract	Northwest Catholic District School Board Speech Contract	Kenora Chiefs Advisory Jordan's Principle	Private Contracts	Strengthening Families For The Future	Triple P.L.A.Y. Program & Admin	Triple P.L.A.Y. Joshua Grant	Triple P.L.A.Y. Endowment Fund
Revenue									
Recoveries and Miscellaneous Income	\$ 150,960	\$ 120,467	\$ 24,345	\$ 910,701	\$ 1,296,996	\$ 3,600	\$ 79,242	\$ -	\$ 13,725
Interest	-	-	-	-	-	-	-	-	-
	150,960	120,467	24,345	910,701	1,296,996	3,600	79,242	-	13,725
Expenses									
Salaries and Wages	97,246	30,084	13,853	542,175	250,855	-	24,354	-	5,460
Employee Benefits - Statutory	8,988	6,278	1,011	40,227	16,495	-	2,068	-	844
Employee Benefits - Non-Mandatory	14,058	9,821	1,581	62,919	25,800	-	3,233	-	1,321
Staff Travel	978	12,441	52	21,233	50,071	-	-	-	-
Communication	2,524	10,875	270	16,446	2,037	-	823	-	-
Rent/Lease/Mortgage Interest	-	-	444	-	5,259	-	-	-	-
Utilities (Building Occupancy)	-	39,675	390	82,800	8,245	-	-	-	-
Staff Training	1,831	48	72	16,480	17,412	-	-	-	-
Advertising and Promotion	-	319	-	1,099	-	-	-	-	-
Professional/Contracted Out Services	1,176	11,685	126	-	485	-	-	-	-
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-
Purchased Client Services	2,437	12,225	-	36,060	512,155	-	-	-	-
Insurance	336	1,682	36	1,950	901	-	-	-	-
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	648	-	72	13,834	9,496	-	-	-	-
Other Supplies & Equipment (Office/Program)	4,887	1,703	238	16,483	28,530	2,984	71,193	4,472	-
Administration Charges to Programs	15,851	12,649	2,556	58,995	116,988	-	-	-	-
	150,960	149,485	20,701	910,701	1,044,729	2,984	101,671	4,472	7,625
Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items	-	(29,018)	3,644	-	252,267	616	(22,429)	(4,472)	6,100
Deferred Revenue	-	-	-	-	(198,166)	(616)	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-
	-	-	-	-	(198,166)	(616)	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ (29,018)	\$ 3,644	\$ -	\$ 54,101	\$ -	\$ (22,429)	\$ (4,472)	\$ 6,100

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Non-Ministry Funded Programs

Schedule 5 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2019

	Best Start Network Funds	Rainy River Best Start	Making Connections DRYDEN	Non Budget Proceeds	Respite Services	CANS Training	Minto Parent Resource Centre Kitchen Funds	Minto Parent Resource Centre Endowment Fund	Total Programs
Revenue									
Recoveries and Miscellaneous Income	\$ -	\$ -	\$ 13,451	\$ 163,339	\$ 154,804	\$ 3,965	\$ 13,604	\$ 2,155	\$ 2,951,354
Interest	-	-	-	19,139	-	-	-	-	19,139
	-	-	13,451	182,478	154,804	3,965	13,604	2,155	2,970,493
Expenses									
Salaries and Wages	-	-	-	2,349	-	-	-	-	966,376
Employee Benefits - Statutory	-	-	-	101	-	-	-	-	76,012
Employee Benefits - Non-Mandatory	-	-	-	158	-	-	-	-	118,891
Staff Travel	-	173	-	57	-	-	-	-	85,005
Communication	-	-	-	-	-	-	-	-	32,975
Rent/Lease/Mortgage Interest	-	-	-	-	-	-	-	-	5,703
Utilities (Building Occupancy)	-	-	-	45,026	-	-	-	-	176,136
Staff Training	-	-	-	10,375	-	-	-	-	46,218
Advertising and Promotion	-	-	-	1,107	-	-	-	-	2,525
Professional/Contracted Out Services	-	-	-	16	-	-	-	-	13,488
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-
Purchased Client Services	8,368	-	-	109,316	47,322	-	-	-	727,883
Insurance	-	-	-	-	-	-	-	-	4,905
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	-	-	-	-	-	-	-	-	24,050
Other Supplies & Equipment (Office/Program)	-	-	41,789	1,213	-	-	22,985	4,341	200,818
Administration Charges to Programs	-	-	-	12,760	3,482	-	-	-	223,281
	8,368	173	41,789	182,478	50,804	-	22,985	4,341	2,704,266
Revenue Over Expenses (Expenses over Revenue)									
Before Undernoted Items	(8,368)	(173)	(28,338)	-	104,000	3,965	(9,381)	(2,186)	266,227
Deferred Revenue	-	-	-	-	(104,000)	(3,965)	-	-	(306,747)
Surplus Repayable	-	-	-	-	-	-	-	-	-
	-	-	-	-	(104,000)	(3,965)	-	-	(306,747)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ (8,368)	\$ (173)	\$ (28,338)	\$ -	\$ -	\$ -	\$ (9,381)	\$ (2,186)	\$ (40,520)